		FOR OHF USE					

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2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0025023

Facility Name: Lutheran Care Center

Address: 702 West Cumberland (Number) Altamont (City) 62411 (Zip Code)

County: Effingham

Telephone Number: (618) 483-6136 **Fax #** (618) 483-5607

IDPA ID Number: 371072628001

Date of Initial License for Current Owners: 10-01-80

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

IRS Exemption Code

In the event there are further questions about this report, please contact:
Name: Charles J. Fischer **Telephone Number:** (312) 634-3400
Please send copies of desk review and audit adjustments to address on this page

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 10/01/02 to 09/30/03 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) SEE ACCOUNTANTS' COMPILATION REPORT (Date)
(Print Name and Title)
(Firm Name & Address) Altschuler, Melvoin and Glasser LLP, One South Wacker Drive, Suite 800, Chicago, IL 60606
(Telephone) (312) 634-3400 Fax # (312) 634-5518

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	96	Skilled (SNF)	96	35,040	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	96	TOTALS	96	35,040	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	2,774	4,253	2,441	9,468	8
9	SNF/PED					9
10	ICF	7,451	10,255		17,706	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	10,225	14,508	2,441	27,174	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 77.55%

D. How many bed-hold days during this year were paid by Public Aid?
None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ] Non-allowable costs have been eliminated in Schedule V, Column 7

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 10/01/80

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 10/01/80 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 20 and days of care provided 2,441

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 09/30/03 Fiscal Year: 09/30/03

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	233,909	16,825	7,484	258,218		258,218		258,218			1
2	Food Purchase		136,429		136,429		136,429	(6,813)	129,616			2
3	Housekeeping	73,707	12,956		86,663		86,663		86,663			3
4	Laundry	69,324	15,936	4	85,264		85,264		85,264			4
5	Heat and Other Utilities			76,791	76,791		76,791		76,791			5
6	Maintenance	32,868	3,315	16,896	53,079		53,079		53,079			6
7	Other (specify):*											7
8	**TOTAL General Services**	409,808	185,461	101,175	696,444		696,444	(6,813)	689,631			8
	B. Health Care and Programs											
9	Medical Director			2,400	2,400		2,400		2,400			9
10	Nursing and Medical Records	1,004,139	89,163	10,236	1,103,538		1,103,538		1,103,538			10
10a	Therapy	126,477	122	3,296	129,895		129,895		129,895			10a
11	Activities	54,570	1,376	1,637	57,583		57,583	(221)	57,362			11
12	Social Services	43,587	119	678	44,384		44,384		44,384			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,228,773	90,780	18,247	1,337,800		1,337,800	(221)	1,337,579			16
	C. General Administration											
17	Administrative	53,338			53,338		53,338		53,338			17
18	Directors Fees											18
19	Professional Services			44,169	44,169		44,169		44,169			19
20	Dues, Fees, Subscriptions & Promotions			9,857	9,857		9,857	(100)	9,757			20
21	Clerical & General Office Expenses	92,255	4,291	40,009	136,555		136,555	(6,676)	129,879			21
22	Employee Benefits & Payroll Taxes			410,921	410,921		410,921	(131)	410,790			22
23	Inservice Training & Education											23
24	Travel and Seminar			3,660	3,660		3,660		3,660			24
25	Other Admin. Staff Transportation			2,618	2,618		2,618		2,618			25
26	Insurance-Prop.Liab.Malpractice			89,347	89,347		89,347		89,347			26
27	Other (specify):*											27
28	**TOTAL General Administration**	145,593	4,291	600,581	750,465		750,465	(6,907)	743,558			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,784,174	280,532	720,003	2,784,709		2,784,709	(13,941)	2,770,768			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

** See schedule of adjustments attached at end of cost report.

Facility Name & ID Number Lutheran Care Center #0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	D. Ownership											
30	Depreciation			131,015	131,015		131,015	339	131,354			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			7,331	7,331		7,331	(7,331)				32
33	Real Estate Taxes			182	182		182	(182)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			1,199	1,199		1,199		1,199			35
36	Other (specify):*											36
37	**TOTAL Ownership**			139,727	139,727		139,727	(7,174)	132,553			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		41,346	2,184	43,530		43,530		43,530			39
40	Barber and Beauty Shops			15,226	15,226		15,226		15,226			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			52,560	52,560		52,560		52,560			42
43	Other (specify):* Nonallowable Costs	110,966	29,468	288,849	429,283		429,283	(429,283)				43
44	**TOTAL Special Cost Centers**	110,966	70,814	358,819	540,599		540,599	(429,283)	111,316			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,895,140	351,346	1,218,549	3,465,035		3,465,035	(450,398)	3,014,637			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

****See schedule of adjustments attached at end of cost report.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(997)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	339	30		9
10	Interest and Other Investment Income	(7,331)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(25,684)	43		24
25	Fund Raising, Advertising and Promotional	(17,173)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(182)	33		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule (See attached)	(399,370)	var		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (450,398)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (450,398)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Lutheran Care Center

ID# 0025023

Report Period Beginning: 10/01/02

Ending: 09/30/03

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Personal Purchases	$ (546)	43	1
2	Luther Villas Supplies Expense	(109)	43	2
3	Luther Villas Other Expense	(47,565)	43	3
4	Luther Terrace Salaries & Wages	(110,966)	43	4
5	Luther Terrace Supplies Expense	(29,359)	43	5
6	Luther Terrace Other Expense	(196,884)	43	6
7	Activities Expense Offset	(221)	11	7
8	Miscellaneous Expense Offset	(6,676)	20	8
9	Food Expense Offset	(2,724)	2	9
10	Uniform Expense Offset	(131)	22	10
11	Non-allowable Chamber of Commerce Dues	(100)	20	11
12	Employee & Guest Meal Income Offset	(4,089)	2	12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(399,370)		49

STATE OF ILLINOIS — Summary A

Facility Name & ID Number Lutheran Care Center # 0025023 **Report Period Beginning:** 10/01/02 **Ending:** 09/30/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(6,813)	0	0	0	0	0	0	0	0	0	0	(6,813)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(6,813)	0	0	0	0	0	0	0	0	0	0	(6,813)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(221)	0	0	0	0	0	0	0	0	0	0	(221)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(221)	0	0	0	0	0	0	0	0	0	0	(221)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(6,776)	0	0	0	0	0	0	0	0	0	0	(6,776)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(131)	0	0	0	0	0	0	0	0	0	0	(131)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(6,907)	0	0	0	0	0	0	0	0	0	0	(6,907)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(13,941)	0	0	0	0	0	0	0	0	0	0	(13,941)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Lutheran Care Center # 0025023 **Report Period Beginning:** 10/01/02 **Ending:** 09/30/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	339	0	0	0	0	0	0	0	0	0	0	339	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(7,331)	0	0	0	0	0	0	0	0	0	0	(7,331)	32
33	Real Estate Taxes	(182)	0	0	0	0	0	0	0	0	0	0	(182)	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(7,174)	0	0	0	0	0	0	0	0	0	0	(7,174)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(429,283)	0	0	0	0	0	0	0	0	0	0	(429,283)	43
44	**TOTAL Special Cost Centers**	(429,283)	0	0	0	0	0	0	0	0	0	0	(429,283)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(450,398)	0	0	0	0	0	0	0	0	0	0	(450,398)	45

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
N/A		N/A		N/A		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [ ] YES [X] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V								2
3	V								3
4	V				N/A				4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									$		1
2											2
3	See attached schedule of Board of Directors										3
4											4
5	Note: No members of the Board of Directors provided services to the nursing home nor owned business entities that provided services to the nursing home.										5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization N/A
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3				N/A						3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	First Mid-IL Bank & Trust		X	Line of Credit		10/23/02	150,000		demand	0.0600	1,801	6
7												7
8												8
9	TOTAL Facility Related						$ 150,000	$			$ 1,801	9
	B. Non-Facility Related*											
10	First Mid-IL Bank & Trust		X	Luther Terrace Mortgage		6/16/97	1,000,000	558,744	6/15/27	0.0720	52,309	10
11								Interest income offset			(7,331)	11
12								Non-care related interest			(46,779)	12
13												13
14	TOTAL Non-Facility Related						$ 1,000,000	$ 558,744			$ (1,801)	14
15	TOTALS (line 9+line14)						$ 1,150,000	$ 558,744			$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ -0- Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2002 report.	***Important***, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ N/A	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
	1998	8
	1999	9
	2000	10
	2001	11
	2002	12

NOTE: Entity is a not-for-profit organization; therefore, it does not pay real estate taxes.

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2002	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, [illegible]

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lutheran Care Center COUNTY Effingham

FACILITY IDPH LICENSE NUMBER 0025023

CONTACT PERSON REGARDING THIS REPORT Karen Hille

TELEPHONE (618) 483-6136 FAX #: (618) 483-5607

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 200

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	N/A		$	$
2.			$	$
3.	(Note: Entity is a not-for-profit organization; therefore,		$	$
4.	it does not pay real estate taxes.		$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocation**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? n/a YES n/a NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill whic is normally paid during 2003.

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 25,884 B. General Construction Type: Exterior Brick Frame Steel Number of Stories One

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

Luther Villas - Independent Living 7 units - 7,700 square feet

Luther Terrace - Independent Living 16 units - 13,688 square feet

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: N/A
2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A
4. Dates Incurred: N/A

Nature of Costs: N/A
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident care	239,085	1980	$ 35,000	1
2	Resident care	197,415	1987	28,900	2
3	TOTALS	436,500		$ 63,900	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	96		1980	1969	$ 867,500	$ 34,700	25	$ 34,700	$	$ 798,100	4
5			1980	1969	12,000	480	25	480		11,040	5
6			1980	1974	141,000	5,640	25	5,640		129,720	6
7			1980	1969	10,000		25	400	400	9,400	7
8			1980	1977	1,000		25	40	40	940	8
	Improvement Type**										
9	Therapy Room			1981	3,764	151	25	151		3,338	9
10	Land Improvements			1980	28,500	1,246	25	1,140	(106)	27,602	10
11	Land Improvements			1986	2,000	80	25	80		1,326	11
12	Land Improvements			1987	2,143	86	25	86		1,436	12
13	Land Improvements			1991	491	20	25	20		315	13
14	Building Improvements			1981	3,486		5			3,486	14
15	Building Improvements			1982	6,557		20			6,557	15
16	Building Improvements			1982	163		10			163	16
17	Building Improvements			1985	940		10			940	17
18	Building Improvements			1985	2,512	126	20	126		2,269	18
19	Building Improvements			1986	955		10			955	19
20	Building Improvements			1986	1,949	97	20	97		1,731	20
21	Building Improvements			1987	2,150		10			2,150	21
22	Building Improvements			1987	1,023	51	20	51		827	22
23	Building Improvements			1988	1,500		10			1,500	23
24	Building Improvements			1989	16,021		10			16,021	24
25	Building Improvements			1989	241	16	15	16		226	25
26	Building Improvements			1989	14,979		20			14,979	26
27	Building Improvements			1990	6,315		5			6,315	27
28	Building Improvements			1990	20,381		10			20,381	28
29	Building Improvements			1990	10,176	678	15	678		8,989	29
30	Building Improvements			1990	1,656	83	20	83		1,097	30
31	Building Improvements			1991	6,000		10			6,000	31
32	Building Improvements			1992	7,122		7			7,122	32
33	Building Improvements			1992	4,345		10			4,345	33
34	Misc Flooring/ Wallpaper			1993	3,762		5			3,762	34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Dining Room	1993	$ 82,632	$ 2,623	31.5	$ 2,623	$	$ 25,904	37
38	Sprinkler System	1994	31,932	798	40	798		7,356	38
39	Additional Patio Work	1994	1,725	43	40	43		394	39
40	Dining Room Floor	1994	2,788	70	40	70		641	40
41	Breakroom Wallpaper	1994	302	8	40	8		73	41
42	Admin Office Wallpaper	1994	381	10	40	10		90	42
43	Lobby Wall Covering	1994	2,759	69	40	69		633	43
44	Floor Tile	1994	683	17	40	17		156	44
45	Misc. Bldg. Improvements	1994	1,408	35	40	35		321	45
46	Land Imp. - Sewer Line	1994	7,949	199	40	199		1,840	46
47	Land Imp. - Drainage Pipe	1994	860	21	40	21		195	47
48	Misc. Land Improvements	1994	1,279	32	40	32		296	48
49	Building Improvements	1995	7,804	200	40	200		1,687	49
50	Carpet for Lobby	1995	1,465	146	10	146		1,098	50
51	Office Wallpaper	1995	622	62	10	62		467	51
52	Front Office Wallpaper	1995	825	82	10	82		618	52
53	Activity Office Counter Top	1995	1,575	157	10	157		1,181	53
54	Flooring North Hall	1996	717	72	10	72		538	54
55	Air Conditioner Unit	1996	8,400	840	10	840		6,300	55
56	Air Conditioner Unit	1996	940	94	10	94		705	56
57	Air Conditioner Unit	1996	560	56	10	56		420	57
58	Gas Line	1996	947	95	10	95		711	58
59	Flooring Halls	1995	1,822	182	10	182		1,320	59
60	Flooring Halls	1994	1,267	127	10	127		920	60
61	Fire Alarm System	1996	2,429	243	10	243		1,822	61
62	Building Improvements	1996	697	70	10	70		523	62
63	Parking lot improvements	1997	1,500	75	20	75		488	63
64	Parking lot improvements	1997	2,510	251	10	251		1,632	64
65	Electrical wiring	1997	1,171	117	10	117		761	65
66	5 ton air conditioner unit	1997	5,330	533	10	533		3,465	66
67	Front entrance awning	1997	2,867	287	10	287		1,864	67
68	Electrical wiring	1997	966	97	10	97		628	68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,359,743	$ 51,165		$ 51,499	$ 334	$ 1,158,079	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 1,359,743	$ 51,165		$ 51,499	$ 334	$ 1,158,079	1
2	New administrative offices	1997	77,471		40	2,905	2,905	8,308	2
3	Dietary refrigeration system	1997	18,095	2,431	10	1,810	(621)	12,088	3
4	Cabinets & counter tops	1997	11,664	1,166	10	1,166		7,581	4
5	Roof	1998	178,417	8,921	20	8,921		49,065	5
6	Dry wall, blinds, flooring, paint, closets (Remodeling-Medicare Rooms	1998	2,445	122	20	122		672	6
7	Plumbing, blinds, lighting (Remodeling - Medicare Rooms	1998	384	122	10	3	(119)	384	7
8	Plumbing, paint, lumber (Remodeling-Medicare Rooms	1998	834	472	10	83	(389)	457	8
9	Plumbing, carpeting, blinds, lumber (Remodeling-Medicare Rooms	1998	3,548	694	10	355	(339)	1,953	9
10	Plumbing, shelving, paint, draperies, cabinets, wall coverings (Medicare R	1998	2,576	354	10	258	(96)	1,660	10
11	Parking lot improvements	1998	1,298	130	10	130		714	11
12									12
13	Building Improvements - per 1994 audit	1981	1,140		10			1,140	13
14	Building Improvements - per 1994 audit	1982	2,159		10			2,159	14
15	Building Improvements - per 1994 audit	1984	1,677		10			1,677	15
16									16
17	Landscaping	1999	4,080	204	20	204		918	17
18	Electrical, lighting (Remodeling -Medicare Rooms)	1999	295	30	10	30		133	18
19	Dry wall (Remodeling-Medicare Rooms)	1999	196	20	10	20		89	19
20	Closets (Remodeling-Medicare Rooms)	1999	1,474	211	10	211		948	20
21	Phone jacks, shelving, paint (Remodeling-Medicare Rooms	1999	652	65	10	65		293	21
22	Cove base (Medicare room remodeling)	1999	77	8	10	8		35	22
23	Plumbing, gas line (Laundry Expansion	1999	3,156	158	20	158		710	23
24	Concrete, roof, lumber, building materials (Laundry Expansion	1999	7,063	353	20	353		1,589	24
25	Brick work (Laundry Expansion)	1999	4,553	227	20	227		1,024	25
26	Concrete, roof, gas line, building materials (Laundry Expansion	1999	2,708	135	20	135		609	26
27	Air Conditioner Improvements	1999	677	135	5	135		609	27
28	Wallcoverings, hand rails, chair rails (Remodeling - Medicare Rooms)	2000	1,684	168	10	168		589	28
29	Drywall, wall coverings, paint (Remodeling - Medicare Rooms)	2000	2,056	206	10	206		720	29
30	Hardware supplies (Remodeling - Medicare Rooms)	2000	59	6	10	6		24	30
31	Wallcoverings, draperies, chair rails (Remodeling - Medicare Rooms)	2000	8,853	915	10	885	(30)	3,113	31
32	Wallcovering (Remodeling - Medicare Rooms)	2000	59	6	10	6		21	32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,699,093	$ 68,424		$ 70,069	$ 1,645	$ 1,257,361	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 1,699,093	$ 68,424		$ 70,069	$ 1,645	$ 1,257,361	1
2	Sidewalk	2000	2,300		20	115	115	403	2
3	Flooring	2002	6,306	631	10	631		894	3
4	Windows	2002	3,635	364	10	364		425	4
5	Seed for lawn	2001	425	43	20	43		59	5
6	Chapel	2002	414,840	10,371	40	10,371		11,236	6
7	Windows	2002	26,539	2,654	10	2,654		2,875	7
8	Sidewalk	2002	2,083	208	10	208		225	8
9	Cabinets	2002	9,246	925	10	925		1,002	9
10	Wiring	2002	5,107	511	10	511		554	10
11	Landscaping	2002	6,280	628	10	628		680	11
12	Screen	2002	1,716	172	10	172		186	12
13	Cable	2002	7,954	795	10	795		861	13
14	Door guard	2002	4,955	496	10	496		537	14
15									15
16	Driveway & parking lot	2002	87,004	4,350	10	4,350		4,350	16
17	Plants/Rocks/Stone	2003	853	43	10	43		43	17
18	Window replacement project	2003	14,285	714	10	714		714	18
19	Laundry replacement	2002	1,983	99	10	99		99	19
20	Painting - hallways & west wing	2003	6,347	317	10	317		317	20
21	Painting - hallways	2003	2,230	112	10	112		112	21
22	Paintings - hallways	2003	5,000						22
23	Counter tops & cabinets	2003	696	50	7	50		50	23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,308,877	$ 91,907		$ 93,667	$ 1,760	$ 1,282,983	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 174,172	$ 26,309	$ 24,888	$ (1,421)	5-7	$ 175,091	71
72	Current Year Purchases	44,640	3,721	3,721		5-7	3,111	72
73	Fully Depreciated Assets	383,758				5-7	383,758	73
74								74
75	TOTALS	$ 602,570	$ 30,030	$ 28,609	$ (1,421)		$ 561,960	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility use	2001 Dodge E250 van	2001	$ 39,825	$ 7,965	$ 7,965	$	5	$ 19,728	76
77	Facility use	1990 Oldsmobile wagon	2001	3,340	1,113	1,113		3	2,783	77
78										78
79										79
80	TOTALS			$ 43,165	$ 9,078	$ 9,078	$		$ 22,511	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 3,018,512	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 131,015	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 131,354	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 339	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,867,454	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Net Fixed Assets	$	$	$	86
87	Luther Villas & Luther Terrace	1,442,898	46,402	326,891	87
88					88
89					89
90					90
91	TOTALS	$ 1,442,898	$ 46,402	$ 326,891	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions				N/A			4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2004	$
13.	/2005	$
14.	/2006	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ 1,199 Description: Dishwasher - $1,199
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18			N/A		18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   [ ] YES [X] NO
   It is the policy of this facility to only hire certified nurses aides.
   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10A(1)	237 hrs	$ 4,649		$	$	237	$ 4,649	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		48	3,211		48	3,211	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(1,2,3)	4520 hrs	121,828	1	85	122	4,521	122,035	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				41,346		41,346	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): Laboratory & Xray	39(3)				2,184			2,184	13
14	TOTAL			$ 126,477	49	$ 5,480	$ 41,468	4,806	$ 173,425	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Lutheran Care Center
Provider #: 0025023
10/01/02 to 09/30/03

Schedule 16A

XIV. Special Services
Line 13 Other (specify):

Service	Line Reference	Outside Practioner Units	Cost	Supplies
	L39, C3			
	L39, C3			
	L39, C3			
	L39, C3			
Total			0	0

See Accountants' Compilation Report

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 09/30/03 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 535,455	$ 535,455	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 10,000)	280,086	280,086	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	4,628	4,628	6
7	Other Prepaid Expenses	18,861	18,861	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 839,030	$ 839,030	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	328,976	328,976	12
13	Land	63,710	63,900	13
14	Buildings, at Historical Cost	2,242,937	2,303,181	14
15	Leasehold Improvements, at Historical Cost	5,696	5,696	15
16	Equipment, at Historical Cost	635,561	645,735	16
17	Accumulated Depreciation (book methods)	(1,800,188)	(1,867,454)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp Mortgage costs	6,784	6,784	22
23	Other(specify): Net F/A Villas & Terrace	1,188,075	1,116,007	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,671,551	$ 2,602,825	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,510,581	$ 3,441,855	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 50,504	$ 50,504	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	3,740	3,740	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	153,383	153,383	30
31	Accrued Taxes Payable (excluding real estate taxes)	16,940	16,940	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	2,915	2,915	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Employee Withholdings	3,469	3,469	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 230,951	$ 230,951	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	558,744	558,744	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Deferred Revenue	93,520	93,520	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 652,264	$ 652,264	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 883,215	$ 883,215	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 2,627,366	$ 2,558,640	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,510,581	$ 3,441,855	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,294,549	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,294,549	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	332,815	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) **Rounding**	2	15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 332,817	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 2,627,366	24 *

Operating Entity Only

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,500,964	1
2	Discounts and Allowances for all Levels	37,169	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,538,133	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	174,496	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 174,496	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	15,057	13
14	Non-Patient Meals	11,004	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	62,487	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	5,333	19
20	Radiology and X-Ray		20
21	Other Medical Services	82,688	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 176,569	23
	D. Non-Operating Revenue		
24	Contributions	509,874	24
25	Interest and Other Investment Income***	10,156	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 520,030	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Rental of Independent Living Units	388,401	28
28a	Miscellaneous Revenue	221	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 388,622	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,797,850	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	696,444	31
32	Health Care	1,337,800	32
33	General Administration	750,465	33
	B. Capital Expense		
34	Ownership	139,727	34
	C. Ancillary Expense		
35	Special Cost Centers	488,039	35
36	Provider Participation Fee	52,560	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,465,035	40
41	**Income before Income Taxes (line 30 minus line 40)****	332,815	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 332,815	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.**
Lutheran Care Center is a Not-For-Profit entity

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,768	2,053	$ 42,907	$ 20.90	1
2	Assistant Director of Nursing	1,925	2,202	40,506	18.40	2
3	Registered Nurses	2,913	4,035	70,924	17.58	3
4	Licensed Practical Nurses	12,402	16,212	215,027	13.26	4
5	Nurse Aides & Orderlies	50,160	65,155	560,336	8.60	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	4,386	4,757	93,433	19.64	7
8	Rehab/Therapy Aides	3,403	3,652	33,044	9.05	8
9	Activity Director	1,917	2,131	22,966	10.78	9
10	Activity Assistants	3,645	4,370	31,604	7.23	10
11	Social Service Workers	3,466	3,994	43,587	10.91	11
12	Dietician	1,745	1,909	24,388	12.78	12
13	Food Service Supervisor	1,859	2,043	20,828	10.19	13
14	Head Cook					14
15	Cook Helpers/Assistants	18,802	25,528	188,693	7.39	15
16	Dishwashers					16
17	Maintenance Workers	1,854	2,116	32,868	15.53	17
18	Housekeepers	7,232	9,583	73,707	7.69	18
19	Laundry	6,735	8,538	69,324	8.12	19
20	Administrator	1,787	2,086	53,338	25.57	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,075	2,279	33,652	14.77	23
24	Clerical	5,465	5,922	58,603	9.90	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Ca (See attached)	4,980	5,661	74,439	13.15	32
33	Other(specify) Independent living	12,529	15,143	110,966	7.33	33
34	TOTAL (lines 1 - 33)	151,048	189,369	$ 1,895,140 *	$ 10.01	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	120	$ 5,056	1(3)	35
36	Medical Director	208	2,400	9(3)	36
37	Medical Records Consultant	19	1,475	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	96	540	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	8	525	11(3)	44
45	Social Service Consultant	8	495	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	459	$ 10,491		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses	24	807	10(3)	51
52	Nurse Aides	359	7,185	10(3)	52
53	TOTAL (lines 50 - 52)	383	$ 7,992		53

SEE ACCOUNTANTS' COMPILATION REPORT

Lutheran Care Center
Provider # 0025023
10/01/02 to 09/30/03 Schedule 20A

XVIII. Stffing & Salary Cost
Line 32 - Other Health Care (specify):

	# of Hrs Actually Worked	# of Hrs Paid and Accrued	Total Salary & Wages	Average Hourly Wage
Care Plan Nurse	1,989	2,251	35,599	15.81
Quality Assurance Coordinator	1,207	1,458	22,245	15.26
Ward Clerk	1,784	1,952	16,595	8.50
	4,980	5,661	74,439	13.15

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
			$
Karen Hille	Administrator	0	53,338
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 53,338

B. Administrative - Other

Description	Amount
N/A	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Taylor Law Office	Legal	$ 45
Altschuler, Melvoin and Glasser	Accounting	19,115
American Expr. Tax & Bus. Svcs.	Accounting	2,165
ADP	Payroll services	14,729
Achieve	Computer consultant	8,115
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 44,169

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 76,663
Unemployment Compensation Insurance	5,753
FICA Taxes	129,845
Employee Health Insurance	175,883
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Life insurance	4,791
Employee physicals	927
Other employee benefits	16,928
TOTAL (agree to Schedule V, line 22, col.8)	$ 410,790

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
N/A		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	2,276
Health Care Worker Background Check	
(Indicate # of checks performed 24)	288
IDPH License application fee	1,500
Life Services of Illinois dues	3,519
Various licenses & fees	1,535
Various dues	739
Less: Public Relations Expense	(100)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 9,757

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
To various seminars	819
Seminar Expense	
See attached	2,841
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,660

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Lutheran Care Center
Provider #: 0025023
10/01/02 to 09/30/03

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Total (agree to Schedule V, line 19, column 3)	44,169
Allocated from Management Company	
Total (agree to Schedule V, line 19, column 8)	44,169

See Accountants' Compilation Report

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1			$		$	$	$	$	$	$	$	$	$
2													
3					N/A								
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/02 Ending: 09/30/03

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Life Services of Illinois - $3,519**

(3) Did the nursing home make political contributions or payments to a politica action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **6**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **23,152** Line **10(2)**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? ____ YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES ____ NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **52,560**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **2,724**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **0**
d. Have vehicle usage logs been maintained? **Adequate records have been maintained.**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Altschuler, Melvoin and Glasser, LLP** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **Yes** If no, please explain. **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.

RECONCILIATION REPORT **Lutheran Care Center** **12:25 PM** **11/4/2005**

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-450,398	equal to	-450,398	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	0	equal to	0	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	131,354	equal to	131,354	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	1,199	equal to	1,199	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	126,477	equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	129,895	equal to	129,895	0	O.K.	Pg16 Z12+Z14...	N/A;B	1-4;40-43	8;2	Pg3 H20	N/A	1Oa	4
Special Serv.- Supplies	41,468	equal to	41,468	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	696,444	equal to	696,444	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,337,800	equal to	1,337,800	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	750,465	equal to	750,465	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	139,727	equal to	139,727	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	488,039	equal to	488,039	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+H	N/A	38to41+43	4
Income Stat. Prov. Partic.	52,560	equal to	52,560	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	929,700	equal to	1,004,139	-74,439	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to		0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	93,433	equal to		0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	54,570	equal to	54,570	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	43,587	equal to	43,587	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	233,909	equal to	233,909	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	32,868	equal to	32,868	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	73,707	equal to	73,707	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	69,324	equal to	69,324	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	53,338	equal to	53,338	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	92,255	equal to	92,255	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	1,895,140	equal to	1,895,140	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	5,056	< or = to	7,484	-2,428	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	2,400	< or = to	2,400	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	10,007	< or = to	10,236	-229	O.K.	Pg20 X14..X16+	B. & C.	37to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	525	< or = to	1,637	-1,112	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	495	< or = to	678	-183	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	53,338	equal to	53,338	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other		equal to		0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	44,169	equal to	44,169	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	410,790	equal to	410,790	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	9,757	equal to	9,757	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	3,660	equal to	3,660	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	52,560	equal to	52,560	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	-131	131	FAILED	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	2,441	equal to	2,441	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs		equal to	0	#VALUE!	#VALUE!	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4(	B.	14	8
Total loan balance	558,744	equal to	558,744	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2
Real estate tax accrual	0	equal to		0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	63,900	equal to	63,900	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	2,308,877	equal to	2,308,877	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	645,735	equal to	645,735	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	1,867,454	equal to	1,867,454	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	2,627,366	equal to	2,627,366	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	332,815	equal to	332,815	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..S	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	3,510,581	equal to	3,510,581	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

Enter Cost Center Expenses	**YOU HAVE CHOSEN THE SUPPORT CALC. THAT IS LINK TO THE COST REPORT!!**		11/4/2005		12:25:47 PM		
HSA Number	?	Name	Lutheran Care Center				
Cost report period	From:	10/01/02	To:	09/30/03	Base Number	333	
If this is an ICF/DD 16 facility, enter a 1 in cell C		N					
Licensed bed days:	35,040	Occupancy:	27,174	Pct. of occupancy:	77.55%		
Illinois Public Aid Support Rate		$					

Genl Services Salary/Wage:	409,808	Col 1, Line 8 ---Audit Adj:	
Genl Admin Salary/Wage	145,593	Col 1, Line 28 ---Audit Adj:	
Total Salary Wage	1,895,140	Col 1, Line 44 ---Audit Adj:	
Employee Benefits	410,790	Col 8, Line 22 ---Audit Adj:	
Total General Services:	689,631	Col 8, Line 8 ---Audit Adj:	
Total General Admin	743,558	Col 8, Line 28 ---Audit Adj:	

Instructions and Calculation Steps

STEP Adjust Support Service Costs to Include Correct Amounts of Fringe Benefits and Payroll Taxes

Fringe benefits and payroll taxes are reported as a lump sum under General Administration expenses on your cost report (Page 3, Column 10, Line 22). You will need to take this amount out of General Administration expenses and calculate the correct portions of this lump sum to be added to your general services and General Administration expenses. This is done by proration

A. General Services

1 Determine the proportion of general services wages to total wages.

2 Multiply the total lump sum fringe amount by this proportion to get the fringe amount for General Services.

3 Add the proportioned fringe amount to your total general services expenses to get your new total general services cost.

General Services Wages (Column 1, Line 8	$409,808
Divided by Total Wages (Column 1, Line 44	$1,895,140
General service wages as percent of total wages	21.6242%
Employee Benefits (Column 10, Line 22	$410,790
Allocation of Employee Benefits to General Services Costs	$88,830
Plus Total General Services (Column 10, Line 8	$689,631
New Total General Services Cost	$778,461

B. General Administration

1 Determine the proportion of General Administration wages to total wages.

2 Multiply the total lump sum fringe amount by the proportion to get the fringes amount for General Administration

3 Add the proportioned fringe amount to your total General Administration expenses

4 Subtract the total lump sum fringe amount from your General Administration expenses to get your new total General Administration Cost

General Administration Wages (Column 1, Line 28	$145,593
Divided by Total Wages (Column 1, Line 45	$1,895,140
General administration wages as a percent of total wages	7.6824%
Employee Benefits (Column 10, Line 22	$410,790
Allocation of Emplayee Benefits to General Admin. Cost	$31,559
Plus Total General Administration (Column 10, Line 2	$743,558
Minus Total Fringe (Column 10, Line 2:	$410,790
New Total General Administration Cos	$364,327

STEP Adjust Support Service Costs for Inflation

To calculate the impact of inflation, different inflation fators are used for the General Service and General Administration costs of your cost report. These inflation factors are listed in Table I, Inflation Multipliers. To select the appropriate inflation factors, you need to calculate your base number using the formula outlined below. Once you have calculated your base number, find it in Table I. Select the inflation factors which correspond with your base number and use these in updating your support cost.

A. Base Number Calculation

Convert the beginning and ending dates of your cost reporting period (page 1, Schedule II of your cost report) into numbers and apply the following formula:

Beginning Month + Ending Month	19	divided by 2 =	9.5
Beginning Day + Ending Day	31	divided by 60.8 =	0.509868421
Beginning Year + Ending Year =	205	multiplied by 6 =	1230
Sum of the three lines			1240.009868
Subtract from the sum			907.00
Base Number (expressed as a whole number, fraction dropped)			333

B. Select the Appropriate Inflation Multipliers

Refer to Table I, inflation Multipliers, and find the multipliers which correspond with the base number you have calculated.

General Services Multiplier	1
General Administration Multiplie	1

C. Apply Inflation Multipliers to Update Cost

1 Multiply New Total General Services Cost (from Step I-A) by the appropriate multiplier from Table

New Total General Service Cost (Step I-A)	$778,461	
General Services Multiplier (Step II-B	1	
Updated General Services Cost		$778,461

2 Multiply New Total General Administration Cost (from Step I-B)by the appropriate multiplier from Table

New Total General Service Cost (Step I-B	$364,327	
General Administration Multiplier (Step II-E	1	
Updated General Services Cost		$364,327
3 Total Updated Support Costs (1 + 2		$1,142,788

STEP I Convert Total Updated Support Costs (C-3) to Per Diem Cos

Use one of the two procedures below to compute per diem costs.

CALCULATED PER DIEM SUPPORT CO	$39.44

A. If the occupancy (Cost Report, Page 2, Schedule III-C) is equal to or above 93 percent, divide your total updated support costs (Step II, C, 3, above) by the total patient days (Cost Report, Page 2, Schedule III-B, Column 5, Line 14

Total Support Costs (Step II, C, 3, above	$1,142,788
Total Patient Days (Cost Report	27,174
Support Costs per Diem	$42.05

OR

B. If the occupancy is below 93 percent, calculate 93 percent of the licensed bed days (Cost Report, Page 2, Schedule III-A Column 4, Line 7). Then subtract the total patient days (Cost Report, Page 2, Schedule III-B, Column 5 Line 14) from the result and calculate one-third of the difference. Then add the one-third difference to the total patient days to obtain your adjusted occupancy. Next divide your total updated Support Costs (Step II, C, 3 above by your adjusted occupancy.

Licensed Bed Days	35,040
Multiplied by	0.93
	32,587
Minus total Patient Day	27,174
	5,413
One-third of difference	1,804
Plus Total Patient Day	27,174
Adjusted Occupancy	28,978
Total Support Costs (Step II, C, 3, above	$1,142,788
Divided by Adjusted Occupany	28978
Support Costs Per Dien	$39.44

STEP IV Calculate Support Rate

The maximum allowable support reimbursement rate is the 75th percentile for your region. The 35th and 75th percentile rates by HSA are listed in Table II, support Rate Percentiles by HSA Use one of the three procedures below and refer to Table II to calculate your support rate.

A. If your support costs per diem from STEP II is equal to or greater than the 75th percentile for your HSA, then your support rate is the 75th percentile rate listed in Table I

B. If your support costs per diem from Step III is equal to or greater than the 35th percentile, but less than the 75th percentile for your HSA, then your support rate is your support costs per diem plus 50 percent of the difference between your support costs per diem and the 75th percentile rate listed in Table II. Use the following procedure to calculate your rate

75 Percentile Rate for your HSA	#N/A
Minus Support Costs Per Dier	$39.44
Difference	#N/A
Multiply the Difference by	0.5
One-Half of the Difference	#N/A
Plus Support Costs Per Dier	$39.44
Support Rate if costs are between 35th and 75th percentile	#N/A

C. If your support cost per diem from Step III is below the 35th percentile for your HSA, then your support rate is your support costs per diem plus 50 percent of the difference between your support costs per diem and the 75th percentile rate up to a ceiling. This ceiling is equal to 50 percent of the difference between the 35th and 75th percentiles plus $.05. The ceiling for each HSA is listed in Table II. Use the following procedure to calculate your rate

75 Percentile Rate for your HSA	#N/A
Minus Support Costs Per Dier	$39.44
Difference	#N/A
Multiply the Difference by	0.5
One-Half of the Difference	#N/A
Compare one-half the difference to the profit ceiling for your HSA in Table II and	#N/A
Enter the Lower of the Two Amounts	#N/A
Plus Support Costs Per Dier	$39.44
Support Rate if support costs less than 35th percentile	#N/A

D. YOUR FINAL TOTAL SUPPORT RATE from A, B, or C abc **#N/A**

75th Percentile is	#N/A
35th Percentile is	#N/A

Table
Inflation Multipliers

Base Number	General Services Multiplie	General Administration Multiplie
261	1.1187	1.1531
262	1.1182	1.1530
263	1.1178	1.1528
264	1.1071	1.1376
265	1.1067	1.1375
266	1.1062	1.1373
267	1.0975	1.1249
268	1.0971	1.1248
269	1.0966	1.1246
270	1.0887	1.1134
271	1.0882	1.1132
272	1.0877	1.1130
273	1.0815	1.1043
274	1.0811	1.1042
275	1.0806	1.1040
276	1.0730	1.0932
277	1.0725	1.0931
278	1.0720	1.0929
279	1.0666	1.0853
280	1.0661	1.0851
281	1.0657	1.0850
282	1.0588	1.0753
283	1.0583	1.0751
284	1.0579	1.0750
285	1.0535	1.0690
286	1.0531	1.0689
287	1.0527	1.0687
288	1.0413	1.0524
289	1.0409	1.0522
290	1.0404	1.0521
291	1.0321	1.0403
292	1.0317	1.0402
293	1.0313	1.0400
294	1.0254	1.0318
295	1.0250	1.0317
296	1.0246	1.0315
297	1.0228	1.0294
298	1.0224	1.0293
299	1.0219	1.0291
300	1.0166	1.0218
301	1.0162	1.0216
302	1.0158	1.0215
303	1.0076	1.0098
304	1.0072	1.0097
305	1.0067	1.0095
306	1.0000	1.0000

Table I
SupportRate percentiles by HSA

HSA	75th Percentile	35th Percentile	Below 35th Profit Ceiling
1	40.08	32.10	4.040
2	37.33	31.77	2.830
3	34.36	29.73	2.365
4	37.33	31.77	2.830
5	32.69	27.53	2.630
6	43.80	31.76	6.070
7	43.80	31.76	6.070
8	43.80	31.76	6.070
9	39.02	30.77	4.175
10	40.08	32.10	4.040
11	35.80	29.99	2.955

Table II (For ICF/DD 16 Facilities)
SupportRate percentiles by HSA

HSA	75th Percentile	35th Percentile	Below 35th Profit Ceiling
1	34.86	27.19	3.885
2	33.30	25.97	3.715
3	32.74	25.54	3.650
4	33.30	25.97	3.715
5	30.46	23.75	3.405
6	40.44	31.54	4.500
7	40.44	31.54	4.500
8	40.44	31.54	4.500
9	37.60	29.32	4.190
10	34.86	27.19	3.885
11	32.73	25.52	3.655

Capital Rate Data
Change print Orientation!

YOU HAVE CHOSEN THE CAPITAL CALC. THAT IS LINKED TO THE COST REPORT!!!! 11/4/2005 12:25:47 PM
COSTS INCLUDED ON PAGES 12 THRU 12D START AT CELL O6

Facility Name: **Lutheran Care Center** ID: **0025023**

HSA No.: ? Own or Rent? (O or R): ______ Own or Rent Beginning: ______

IF RENTED, have facilities been continously rented from an unrelated party since prior to January 1, 1978 (Y or N): or since the first day of operation for buildings constructed since January 1, 1978? N

Cost Report Pd:		Licensed Beds:	96	Total Patient Days	27,174
Begin	**10/01/02**	Licensed Bed Days:	35,040	% Occupied	77.55%
End	**09/30/03**			Capital Days	32,587

1989 Property Tax COST: ______ (Actual dollar amount 1989 taxes)

1991 Property Tax RATE: ______ (Inflated dollar amount divided by 1991 capital days)

FY 1991 Capital Rate: ______ (From form 787)

CAPITAL CALCULATIONS

	Calculation Column
A. Determine the base year for your building from Work Table A	1985
B. Determine the Building Specific historical cost per bed:	
1. Work Table A, Line 24, Column (B)	2308877
2. Total licensed beds from cost report Page 2, Line 7, column 3	96
3. Line 1 divided by Line 2	$24,051
4. Regional construction inflator from Table 2	#N/A
5. Building specific historical Cost ber bed (Line 3 * Line 4, round to even $)	#N/A
C. Obtain the Uniform Building Value from Table 1	#VALUE!
D. The capital rate will be calculated through a blending of the uniform building value from Line C and the building specific historical cost per bed from Line B5	
1. Building specific historical cost from Line B5	#N/A
2. Uniform building value from Line C	#VALUE!
3. Add Lines 1 and 2	#VALUE!
4. Divide by 2 to obtain average	#VALUE!
5. Enter 120% of line C	#VALUE!
6. The blended value is the lesser of Line 4 or Line 5	#VALUE!
E. Divide the blended value from step D by 339 days to obtain a per diem blended value investment	#VALUE!
F. Multiply the per diem blended value from step E by the applicable rate of return to obtain the building rate factor. (The rate of return is 11% for 1979 and later base years and 9.13% for 1978 and older base years.)	#VALUE!
G. Add $2.50 to Line F for equipment, rent, vehicle and working capital.	2.5
H. Add Lines F & G to obtain the preliminary capital rate	#VALUE!
I. Implementation Capital Rate. (This step does not apply if the facility has been constructed or purchased after FY91.)	
1. Enter the FY 91 capital rate	0
2. Subtract the FY 91 property tax rate	0
3. FY 91 rate without tax	0
4. Multiply Line I3 by 115%	x 1.15%
5. Implementation capital rate	0

J. Property Tax
Property taxes are taken from the Long Term Care Property Tax Statement which was submitted to the Department of Public Aid during FY93. Reimbursement for real estate taxes is based upon the actual 1991 taxes for which the nursing homes were assessed. The formula used is a follows:

1. Property Tax Expense (Long Term Care Property Tax Statement, Column D, Total.)	0
2. Divided by: Capital Days (see below)	32,587
3. Equals: Per Diem Cost	$0.00
4. Times: Property Tax Inflator (Table 3)	#N/A
5. Equals: Updated Property Tax Cost	#N/A

Capital Days
The capital days are the higher of the actual census (Page 2, Schedule III-B, Column 5, Line 14) or 93% of licensed bed days (page 2, Schedule III-A, Column 4, Line 7 * .93.)

1. Total Patient Days	27,174
2. Total Licensed Bed Days * .93	32587
3. Capital Days (higher of Line 1 or Line 2)	32,587

K. Total Capital Rate for FY 94

1. Enter the greater of the simplified system rate from Line H or the implementation capital rate from Line I	#VALUE!
2. Add Property Tax from Line J5	#N/A
3. Total capital rate (add Lines 1 & 2)	#VALUE!

WORK TABLE A

		Year Acquired (A) Last 2 digits only	Cost (B)	Columns (A) * (B) (C)	Linked Page
1	1	69	867500	59857500	12
2	2	69	12000	828000	12
3	3	74	141000	10434000	12
4	4	69	10000	690000	12
5	5	77	1000	77000	12
6	6	81	3764	304884	12
7	7	80	28500	2280000	12
8	8	86	2000	172000	12
9	9	87	2143	186441	12
10	10	91	491	44681	12
11	11	81	3486	282366	12
12	12	82	6557	537674	12
13	13	82	163	13366	12
14	14	85	940	79900	12
15	15	85	2512	213520	12
16	16	86	955	82130	12
17	17	86	1949	167614	12
18	18	87	2150	187050	12
19	19	87	1023	89001	12
20	20	88	1500	132000	12
21	21	89	16021	1425869	12
22	22	89	241	21449	12
23	23	89	14979	1333131	12
24	24	90	6315	568350	12
25	25	90	20381	1834290	12
26	26	90	10176	915840	12
27	27	90	1656	149040	12
28	28	91	6000	546000	12
29	29	92	7122	655224	12
30	30	92	4345	399740	12
31	31	93	3762	349866	12
32	32	0	0	0	12
33	33	0	0	0	12
34	34	93	82632	7684776	12A
35	35	94	31932	3001608	12A
36	36	94	1725	162150	12A
37	37	94	2788	262072	12A
38	38	94	302	28388	12A
39	39	94	381	35814	12A
40	40	94	2759	259346	12A
41	41	94	683	64202	12A
42	42	94	1408	132352	12A
43	43	94	7949	747206	12A
44	44	94	860	80840	12A
45	45	94	1279	120226	12A
46	46	95	7804	741380	12A
47	47	95	1465	139175	12A
48	48	95	622	59090	12A
49	49	95	825	78375	12A
50	50	95	1575	149625	12A
51	51	96	717	68832	12A
52	52	96	8400	806400	12A
53	53	96	940	90240	12A
54	54	96	560	53760	12A
55	55	96	947	90912	12A
56	56	95	1822	173090	12A
57	57	94	1267	119098	12A
58	58	96	2429	233184	12A
59	59	96	697	66912	12A
60	60	97	1500	145500	12A
61	61	97	2510	243470	12A
62	62	97	1171	113587	12A
63	63	97	5330	517010	12A
64	64	97	2867	278099	12A
65	65	97	966	93702	12A
66	66	0	0	0	12A
67	67	97	77471	7514687	12B
68	68	97	18095	1755215	12B
69	69	97	11664	1131408	12B
70	70	98	178417	17484866	12B
71	71	98	2445	239610	12B
72	72	98	384	37632	12B
73	73	98	834	81732	12B
74	74	98	3548	347704	12B
75	75	98	2576	252448	12B
76	76	98	1298	127204	12B
77	77	0	0	0	12B
78	78	81	1140	92340	12B
79	79	82	2159	177038	12B
80	80	84	1677	140868	12B
81	81	0	0	0	12B
82	82	99	4080	403920	12B
83	83	99	295	29205	12B
84	84	99	196	19404	12B
85	85	99	1474	145926	12B
86	86	99	652	64548	12B
87	87	99	77	7623	12B
88	88	99	3156	312444	12B
89	89	99	7063	699237	12B
90	90	99	4553	450747	12B
91	91	99	2708	268092	12B
92	92	99	677	67023	12B
93	93	100	1684	168400	12B
94	94	100	2056	205600	12B
95	95	100	59	5900	12B
96	96	100	8853	885300	12B

	Year Acquired (A) Last 2 digits only	Cost (B)	Columns (A) * (B) (C)	Linked Page
97	100	59	5900	12B
98	0	0	0	12B
99	100	2300	230000	12C
100	102	6306	643212	12C
101	102	3635	370770	12C
102	101	425	42925	12C
103	102	414840	42313680	12C
104	102	26539	2706978	12C
105	102	2083	212466	12C
106	102	9246	943092	12C
107	102	5107	520914	12C
108	102	6280	640560	12C
109	102	1716	175032	12C
110	102	7954	811308	12C
111	102	4955	505410	12C
112	0	0	0	12C
113	102	87004	8874408	12C
114	103	853	87859	12C
115	103	14285	1471355	12C
116	102	1983	202266	12C
117	103	6347	653741	12C
118	103	2230	229690	12C
119	103	5000	515000	12C
120	103	696	71688	12C
121	0	0	0	12C
122	0	0	0	12C
123	0	0	0	12C
124	0	0	0	12C
125	0	0	0	12C
126	0	0	0	12C
127	0	0	0	12C
128	0	0	0	12C
129	0	0	0	12C
130	0	0	0	12C
131	0	0	0	12D
132	0	0	0	12D
133	0	0	0	12D
134	0	0	0	12D
135	0	0	0	12D
136	0	0	0	12D
137	0	0	0	12D
138	0	0	0	12D
139	0	0	0	12D
140	0	0	0	12D
141	0	0	0	12D
142	0	0	0	12D
143	0	0	0	12D
144	0	0	0	12D
145	0	0	0	12D
146	0	0	0	12D
147	0	0	0	12D
148	0	0	0	12D
149	0	0	0	12D
150	0	0	0	12D
151	0	0	0	12D
152	0	0	0	12D
153	0	0	0	12D
154	0	0	0	12D
155	0	0	0	12D
156	0	0	0	12D
157	0	0	0	12D
158	0	0	0	12D
159	0	0	0	12D
160	0	0	0	12D
161	0	0	0	12D
162	0	0	0	12D

Base year:
Total of Column C/Total of Column B = Base Year

197042722 2308877 85.34136812

Base Year = 1985

TABLE 1 error

Table 1 Uniform building Value

Uniform Building Value

Base year	6, 7, 8 & 9	1, 2, 3, 4, 5, 10 & 11
1970	4114	3766
1971	5348	4896
1972	6583	6026
1973	7817	7155
1974	9051	8285
1975	10285	9415
1976	11519	10545
1977	12754	11675
1978	13988	12804
1979	15222	13934
1980	16456	15064
1981	17691	16194
1982	18925	17324
1983	20159	18453
1984	21393	19583
1985	22628	20713
1986	23862	21843
1987	25096	22973
1988	26330	24102
1989	27564	25232
1990	28799	26362
1991	30033	27492
1992	31267	28622
1993	32501	29751
1994	33736	30881
1995	34970	32011
1996	36204	33141
1997	37438	34271
1998	38673	35400
1999	39907	36530
2000	41141	37660

Use the 1970 values for all years prior to 1970

TABLE 2 #N/A

Construction Inflators by year and HSA
(Note: Use the 1960 Inflators for all years prior to 1960)
(For the FY94 Nursing Facility Rate Calculation Packet)

Year	1, 2 & 10	3, 4 & 5	11	6, 7, 8 & 9
1960	6.26	6.08	6.29	6.54
1961	5.67	5.52	5.66	5.87
1962	5.67	5.52	5.66	5.87
1963	5.67	5.52	5.66	5.87
1964	5.67	5.52	5.66	5.87
1965	5.67	5.52	5.66	5.87
1966	5.36	5.23	5.35	5.55
1967	5.1	4.97	5.08	5.28
1968	4.85	4.71	4.83	5.03
1969	4.61	4.48	4.59	4.79
1970	4.38	4.25	4.36	4.56
1971	4.01	3.89	3.98	4.15
1972	3.64	3.53	3.63	3.78
1973	3.36	3.26	3.36	3.48
1974	3.08	3	3.09	3.19
1975	2.83	2.77	2.8	2.91
1976	2.73	2.65	2.74	2.82
1977	2.57	2.48	2.55	2.68
1978	2.37	2.29	2.38	2.49
1979	2.18	2.12	2.21	2.32
1980	1.96	1.92	2.02	2.08
1981	1.8	1.76	1.86	1.91
1982	1.67	1.63	1.72	1.76
1983	1.54	1.5	1.57	1.65
1984	1.51	1.47	1.55	1.62
1985	1.48	1.45	1.5	1.59
1986	1.46	1.42	1.46	1.55
1987	1.44	1.4	1.43	1.52
1988	1.4	1.36	1.39	1.46
1989	1.35	1.33	1.35	1.41
1990	1.32	1.31	1.33	1.34
1991	1.29	1.29	1.3	1.31
1992	1.26	1.26	1.27	1.26
1993	1.25	1.24	1.25	1.23
1994	1.22	1.22	1.22	1.19
1995	1.2	1.2	1.19	1.17
1996	1.12	1.11	1.13	1.12
1997	1.1	1.09	1.1	1.1
1998	1.08	1.07	1.07	1.07
1999	1.04	1.04	1.04	1.04
2000	1.02	1.02	1.02	1.03
2001	1.00	1.00	1.00	1.00
2002	1.00	1.00	1.00	1.00

TABLE 3

Property Tax Inflator

HSA	Rate
1	1.05723
2	1.0395
3	1.0333
4	1.03302
5	1.03753
6	1.02368
7	1.02054
8	1.02613
9	1.01315
10	1.0815
11	1.03527

TABLE 4

Table 2 column

HSA	Column
1	1
2	1
3	2
4	2
5	2
6	4
7	4
8	4
9	4
10	1
11	3

	Salaries	Supplies	Other	Total	Reclass-ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	233,909	16,825	7,484	258,218	0	258,218	0	258,218
2. Food Purchase	0	136,429	0	136,429	0	136,429	-6,813	129,616
3. Housekeeping	73,707	12,956	0	86,663	0	86,663	0	86,663
4. Laundry	69,324	15,936	4	85,264	0	85,264	0	85,264
5. Heat and Other Utilities	0	0	76,791	76,791	0	76,791	0	76,791
6. Maintenance	32,868	3,315	16,896	53,079	0	53,079	0	53,079
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	409,808	185,461	101,175	696,444	0	696,444	-6,813	689,631
9. Medical Director	0	0	2,400	2,400	0	2,400	0	2,400
10. Nursing & Medical Records	1,004,139	89,163	10,236	1,103,538	0	1,103,538	0	1,103,538
10a. Therapy	126,477	122	3,296	129,895	0	129,895	0	129,895
11. Activities	54,570	1,376	1,637	57,583	0	57,583	-221	57,362
12. Social Services	43,587	119	678	44,384	0	44,384	0	44,384
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	1,228,773	90,780	18,247	1,337,800	0	1,337,800	-221	1,337,579
17. Administrative	53,338	0	0	53,338	0	53,338	0	53,338
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	44,169	44,169	0	44,169	0	44,169
20. Fees, Subscriptions & Promotion	0	0	9,857	9,857	0	9,857	-100	9,757
21. Clerical & General Office	92,255	4,291	40,009	136,555	0	136,555	-6,676	129,879
22. Employee Benefits & Payroll	0	0	410,921	410,921	0	410,921	-131	410,790
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	3,660	3,660	0	3,660	0	3,660
25. Other Admin. Staff Trans	0	0	2,618	2,618	0	2,618	0	2,618
26. Insurance-Prop.Liab.Malpractice	0	0	89,347	89,347	0	89,347	0	89,347
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	145,593	4,291	600,581	750,465	0	750,465	-6,907	743,558
29. Total General Administrative	1,784,174	280,532	720,003	2,784,709	0	2,784,709	-13,941	2,770,768
30. Depreciation	0	0	131,015	131,015	0	131,015	339	131,354
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	7,331	7,331	0	7,331	-7,331	0
33. Real Estate	0	0	182	182	0	182	-182	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	1,199	1,199	0	1,199	0	1,199
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	139,727	139,727	0	139,727	-7,174	132,553
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	41,346	2,184	43,530	0	43,530	0	43,530
40. Barber and Beauty Shop	0	0	15,226	15,226	0	15,226	0	15,226
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	52,560	52,560	0	52,560	0	52,560
43. Other (specify):*	110,966	29,468	288,849	429,283	0	429,283	-429,283	0
44. Total Special Cost Ce	110,966	70,814	358,819	540,599	0	540,599	-429,283	111,316
45. Grand Total	1,895,140	351,346	1,218,549	3,465,035	0	3,465,035	-450,398	3,014,637

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	535,455	535,455
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	280,086	280,086
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	4,628	4,628
7. Other Prepaid Expenses	18,861	18,861
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	839,030	839,030
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	328,976	328,976
13. Land	63,710	63,900
14. Buildings, at Historical Cost	2,242,937	2,303,181
15. Leasehold Improvements, Historical Cost	5,696	5,696
16. Equipment, at Historical Cost	635,561	645,735
17. Accumulated Depreciation (book methods)	-1,800,188	-1,867,454
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	6,784	6,784
23. other (specify):	1,188,075	1,116,007
24. Total Long-Term Assets	2,671,551	2,602,825
25. Total Assets	3,510,581	3,441,855
CURRENT LIABILITIES		
26. Accounts Payable	50,504	50,504
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	3,740	3,740
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	153,383	153,383
31. Accrued Taxes Payable	16,940	16,940
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	2,915	2,915
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	3,469	3,469
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	230,951	230,951
LONG TERM LIABILITES		
39.Long-Term Notes Payable	558,744	558,744
40.Mortgage Payable	0	0
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	93,520	93,520
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	652,264	652,264
46.Total Liabilities	883,215	883,215
47.Total Equity	2,627,366	2,558,640
48.Total Liabilities and Equity	3,510,581	3,441,855

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	2,500,964
2. Discounts and Allowances for all Levels	37,169
Subtotal - Inpatient Care	2,538,133
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	174,496
7. Oxygen	0
Subtotal - Anciliary Revenue	174,496
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	-
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	15,057
14. Non-Patient Meals	11,004
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	62,487
18. Sale of Supplies to Non-Patients	0
19. Laboratory	5,333
20. Radiologyand X-Ray	0
21. Other Medical Services	82,688
22. Laundry	0
Subtotal - Other Operating Revenue	176,569
24. Contributions	509,874
25. Interest and Other Investments Income	10,156
Subtotal - Non-Operating Revenue	520,030
27. Other Revenue (specify):	388,401
28. Other Revenue (specify):	221
Subtotal - Other Revenue	388,622
30. Total Revenue	3,797,850
31. General Services	696,444
32. Health Care	1,337,800
33. General Administration	750,465
34. Ownership	139,727
35. Special Cost Centers	488,039
35. Provider Participation Fee	52,560
37. Other	0
40. Total Expenses	3,465,035
41. Income Before Income Taxes	332,815
42. Income Taxes	0
43. Net Income or Loss for the Year	332,815

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23	Provider Participation fee is linked from page 4